

Internal Revenue Service  
**memorandum**

date: FEB 11 1991

to: Director, Internal Revenue Service Center  
Kansas City, MO  
Attn: Entity Control

from: Technical Assistant  
Employee Benefits and Exempt Organizations

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subject: CC:EE:3 - TR-45-1608-90  
Railroad Retirement Tax Act Status

Attached for your information and appropriate action is a copy of a letter dated December 3, 1990, from the Railroad Retirement Board concerning the status under the Railroad Retirement Act and the Railroad Unemployment Tax Act of the:



We have reviewed the opinion of the Railroad Retirement Board and concur in the conclusion reached by the Board that the company ceased to be an employer under the Railroad Retirement and Railroad Unemployment Insurance Acts on April 14, 1988.

(Signed) Ronald L. Moore

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RONALD L. MOORE

Attachment: Copy of letter from  
the Railroad Retirement Board

cc: Gary Kuper  
Internal Revenue Service  
200 South Hanley  
Clayton, MO 63105

08636

UNITED STATES OF AMERICA  
RAILROAD RETIREMENT BOARD  
844 RUSH STREET  
CHICAGO, ILLINOIS 60611

BUREAU OF LAW

Assistant Chief Counsel  
(Employee Benefits and  
Exempt Organizations)  
Internal Revenue Service  
1111 Constitution Avenue., N.W.  
Washington, D.C. 20224

RECEIVED  
90 DEC 11 PM 3:  
DEC 03 1990

Attention: CC:IND:1:3

Dear Sir:

In accordance with the coordination procedure established between the Internal Revenue Service and this Board, I am enclosing for your information a copy of an opinion in which I have expressed my determination as to the status under the Railroad Retirement and Railroad Unemployment Insurance Acts of the following:



Sincerely yours,

A handwritten signature in cursive script, appearing to read "Steven A. Bartholow".

Steven A. Bartholow  
Deputy General Counsel

Enclosure

EMPLOYER STATUS DETERMINATION RATIONALE

[REDACTED] sold its assets and certain liabilities to [REDACTED] effective [REDACTED] hours [REDACTED]. The new railroad was renamed [REDACTED]. Authorization for the acquisition is set forth in Interstate Commerce Commission Finance Docket No. [REDACTED]

Based on the above information, it is determined that the above employer is terminated as a rail carrier employer under the Railroad Retirement and Railroad Unemployment Insurance Acts effective [REDACTED]